

LEARN AND SERVE AMERICA

Community-Based Grant



FEDERAL AND STATE POLICIES AND GUIDELINES

FOR PROGRAMS ADMINISTERING A LEARN AND SERVE AMERICA GRANT

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Dear Sub-Grantee/Applicant:

Thank you for your interest in a Learn and Serve America community-based grant.

Service learning is an important component in teaching young Hoosiers the value of citizenship, service, leadership, and life skills, while meeting the educational, environmental, human, and public safety needs of our communities. The Indiana Commission on Community Service and Volunteerism (ICCSV) is pleased to assist young people in making their communities even better places to live, work, and play for Hoosier families.

This handbook does not constitute the Corporation for National and Community Service (CNCS) and/or the ICCSV's official definitive interpretation of specific factual or legal questions. It does contain, however, the necessary Federal provisions and state policies essential to operating a successful Learn and Serve Program and/or Project.

Again, thank you for your commitment to Indiana's youth and to communities across our great State.

Sincerely,

Joseph L. Smith, Sr.
Executive Director

The Indiana Commission on Community Service and Volunteerism challenges the people of Indiana to strengthen their communities through service and volunteerism. We identify and mobilize resources, promote an ethic of service, and develop in communities the capacity to solve problems and improve the quality of life for all individuals and families.

1. DEFINITIONS.

- a. **Act** means the National and Community Service Act of 1990, as amended (42 U.S.C. 12501 et seq.)
- b. **Administrative Costs** are expenses associated with the overall administration of a Program, as defined in Clause 9, Administrative Costs of the *Learn and Serve America General Grant Provisions: School-Based and Community-Based Programs* (as issued on May 22, 2000)
- c. **Adult Volunteer.** An individual, such as an older adult, an individual with a disability, a parent, or an employee of a business or private non-profit organization who works without financial enumeration in an educational institution or youth serving organization to assist students; and is beyond the age of compulsory school attendance in the State in which the educational institution or youth serving organization is located.
- d. **Commission** means the Indiana Commission for Community Service and Volunteerism established under Indiana Executive Order 97-11.
- e. **Community-Based Agency.** A public or private nonprofit organization (including a church or religious entity) that is representative of a community or a significant segment of a community, and is engaged in meeting human, educational, environmental, or public safety community needs.
- f. **Corporation** means the Corporation for National and Community Service established under section 191 of the Act (42 U.S.C. 12651)
- g. **Grantee**, means the Commission, which is the direct recipient of this Grant. The Grantee is legally accountable to the Corporation for the use of Grant funds and is bound by the provisions of the Grant.
- h. **Grantmaking Entity.** A public or private nonprofit organization experienced in service-learning that submits an application to make grants for service-learning programs in more than one state and was in existence at least one year before the date on which the organization submitted the application.
- i. **OMB** means the U.S. Office of Management and Budget.
- j. **Participant.** An individual enrolled in a program that receives assistance under the Act. A participant may not be considered to be an employee of the program in which the participant is enrolled.
- k. **Partnership.** Two or more entities that have entered into a written agreement specifying the partnership's goals and activities as well as the responsibilities, goals, and activities of each partner.

- l. Program** means a national service Program, described in the Act (42 U.S.C. 12572(a)), carried out by the Grantee through funds awarded by the Corporation and carried out in accordance with federal requirements and the Provisions of this Grant.
- m. Project** means an activity or set of activities carried out under a Program that results in a specific, identifiable community service or improvement:
1. That otherwise would not have been made with existing funds; and
 2. That does not duplicate the routine services or functions of the organization to which the participants are assigned.
- n. Provisions** mean the administrative rules and guidelines governing the Grant as set forth in the *Learn and Serve America General Grant Provisions: School-Based and Community-Based Programs* (as issued May 22, 2000).
- o. Qualified Organization.** A public or private nonprofit organization, other than a grantmaking entity, that has experience working with school-age youth, and that was in existence at least one year before the date on which the organization submitted an application for a service-learning program.
- p. School Age Youth.** Individuals between the ages of 5-17, inclusive; and children with disabilities as defined in section 602(a)(1) of the Individuals with Disabilities Education Act (20 U.S.C. 1401(a)(1)), who receives services under part B of such Act. Under the Special Provisions, a youth may include out-of-school youth.
- q. Service-Learning.** A method whereby participants learn and develop through active participation in thoughtfully organized service that is conducted in and meets the needs of a community; is coordinated with an elementary school, secondary school, institution of higher education, or community service program, and with the community; helps foster civic responsibility; is integrated into and enhances the academic curriculum of the participants or the education components of the community service program in which the participants are enrolled; and provides structured time for the participants to reflect on the service experience.
- r. Service-Learning coordinator.** An individual trained in service-learning, who assists in identifying community partners; assists in designing and implementing local partnerships' service-learning programs, provides technical assistance and information to facilitate training of teachers who want to use service-learning in their classrooms; assists local partnerships in planning, developing, and executing service-learning projects; and provides other services.
- s. Student.** An individual who is enrolled in an elementary or secondary school or institution of higher education in a full- or part-time basis.

- t. **Sub-Grantee** refers to an organization receiving Grant funds from the Commission. The sub-Grantee is legally accountable to the Commission and/or the Corporation for the use of Grant funds and is bound by the provisions and policies of the Grant.
- u. **Third-Party** refers to a subrecipient of Grant funds from a sub-Grantee. The third-party is legally accountable to the sub-Grantee, the Commission and/or the Corporation for the use of Grant funds and is bound by the provisions and policies of the Grant.

2. STATUTORY AND REGULATORY AUTHORITY; ORDER OF PRECEDENCE.

- A. **Overview.** Federal statutes and regulatory rules govern the Learn and Serve America community-based grant. It is important that your organization strictly adhere to the guidelines set forth in the following documents. A program receiving a Learn and Serve America community-based grant should consult the following documents when administering the grant. In addition, several state regulations govern the agreement between a program and the State of Indiana, the Grantee of the Learn and Serve America community-based federal funds.

B. Order of Precedence.

1. Grant Award issued by the Commission.
2. *Special Provisions* for Learn and Serve America: Community-Based Programs, State Commissions and Grantmaking Entities.
3. *Learn and Serve America General Grant Provisions: School-Based and Community-Based Programs.*
4. Approved Grant Application, including the approved budget.
5. Applicable OMB Circulars:
 - **Local Governments**
 - i. Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments – 45 C.F.R. 2541
 - ii. OMB Circular A-87, Cost Principles for State and Local Governments.
 - iii. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.
 - **Nonprofit Organizations**
 - i. Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations – 45 C.F.R. 2543.
 - ii. OMB Circular A-122, Cost Principles for Nonprofit Organizations.
 - iii. OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

- **Educational Institutions**
 - i. Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Nonprofit Organizations – 45 C.F.R. 2543.
 - ii. OMB Circular A-21, Cost Principles for Educational Institutions.
 - iii. OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.
- 6. Corporation regulations (by reference).
- 7. The National and Community Service Trust Act of 1990, as amended (by reference).

3. OVERSIGHT.

A. Overview. The sub-Grantee is subject to the oversight of the Commission and the Corporation.

1. Monitoring.

- a. The Commission shall monitor the sub-Grantee's progress and conduct a desktop review of the Program's programmatic and fiscal management of the Grant during the Grant period.
- b. A sub-Grantee, which receives Corporation funds from the Commission, and redistributes those funds to a third-party subrecipient shall monitor the third-party subrecipient's progress and conduct a desktop review of the third-party's programmatic and fiscal management of the Grant during the Grant period.
- c. The Commission and the Corporation reserve the right, at all reasonable times, to conduct site visits to review and evaluate Grantee records, accomplishments, organizational procedures, and financial control systems; to conduct interviews; and to provide technical assistance. All site visits will be performed in such a manner as will not unduly disrupt the Grantee's operations.

4. SUB-GRANTEE PROGRAM RESPONSIBILITIES.

- A. Accountability.** The sub-Grantee of a Learn and Serve America grant is responsible for managing all aspects of the Grant, including the programmatic and the fiscal controls as well as other activities supported by the Grant. The sub-Grantee must expend grant funds in a judicious and reasonable manner.
- B. Advice and Opinions.** The sub-Grantee is encouraged to consult as well as to seek the advice and opinion of the Commission on special problems that may arise during the Grant contract period. However, such advice, whether issued by the Commission and/or the Corporation, does not diminish the sub-Grantee's responsibility for making

sound judgments and does not mean that the responsibility for operating decisions has shifted to the Commission and/or the Corporation.

C. Budget and Programmatic Changes.

1. **Programmatic Changes.** The sub-Grantee must obtain the prior written approval of the Corporation before making the following changes in the approved program:
 - a. Changes in the program scope or specific goals and objectives of the program, whether or not they involve budget changes.
 - b. Changes in (or extended absences of) the project director or any other key personnel designated in the award.
 - c. Changes in the level of participant supervision.
 - d. Entering into sub-grants or contracting out any program activities funded by the grant (unless identified in the approved application), other than the purchase of supplies, equipment, or general support services; and
 - e. Changes in the grant period.
2. **Changes in the Budget.** The sub-Grantee must obtain the prior written approval of the Commission before deviating from the approved budget in any of the following ways:
 - a. Budget transfers to absorb administrative costs over the administrative limit specified in the approved budget.
 - b. Costs requiring prior approval under OMB Circulars A-21 or A-122.
 - c. Purchases of equipment above the threshold as specified in clause 10 of these Provisions.

D. Confidentiality. The sub-Grantee must maintain the confidentiality of information regarding individual participants and service recipients. The sub-Grantee must obtain the prior written consent of all members before using their names, photographs and other identifying information for publicity, promotional or other purposes. The sub-Grantee may release aggregate and other non-identifying information and is required to release participant information to the Corporation, the Commission, and/or their designated contractors. The sub-Grantee may disclose individual participant information with prior written consent.

E. Drug Free Workplace. The sub-Grantee must adhere to requirements set forth in Chapter B, Section 19, Subsections a-e of the Provisions.

F. Grievance Procedure. In the event the sub-Grantee is no longer in existence or otherwise does not provide a grievance procedure that complies with Chapter B, Section 22, Subsections a-g of the Provisions, the Commission is responsible for handling any grievance in accordance with 45 C.F.R. 2540.230.

G. Implementation of Program Design. Unless otherwise approved by the Commission in accordance with Section 16 of Chapter B of the Provisions, the sub-Grantee agrees to implement the program design described in its approved application including, but not limited to, the number and type of participants targeted in the

application, targeted number of service hours, the service activities, and the management structure.

H. Liability.

1. Coverage. The sub-Grantee must have adequate liability coverage of its organization, employees, and participants, including coverage of participants engaged in on- and off-site project activities.
2. Criminal Background Check. The sub-Grantee must conduct, and provide proof upon request to the Commission, a criminal background check on those adult employees and/or volunteers that work directly with participants in the Program/Project funded with Corporation funds.
3. Parental Permission. The sub-Grantee must require that participants complete a parental permission form, which must be signed by the participant's parent or legal guardian. The sub-Grantee must maintain parental permission records.
4. Safety Requirements. The sub-Grantee recipient must institute safeguards as necessary and appropriate to ensure the safety of participants. Participants may not participate in projects that pose undue safety risks.
5. Supervision. The sub-Grantee must provide participants with adequate supervision by qualified supervisors in accordance with the approved application.

I. Nondiscrimination. The sub-Grantee must adhere to requirements set forth in Chapter B, Section 20, Subsections a-h of the General Grant Provisions.

J. Non Displacement. The sub-Grantee must adhere to requirements set forth in Chapter B, Section 21, Subsection c of the Provisions.

K. Non Duplication. Grant funds may not be used to duplicate services that are available in the locality of a program and/or project. The sub-Grantee may not conduct activities that are the same or substantially equivalent to activities provided by a State or Local government agency in which the sub-Grantee entity is located.

L. Notice. The sub-Grantee shall notify the appropriate Commission's program and/or grant officer immediately of any developments or delays that have a significant impact on funded activities, any significant problems relating to the administrative or financial aspects of the Grant, or any suspected misconduct or nonfeasance related to the Grant or sub-Grantee. Such developments may include, but are not limited to, waste, fraud, or abuse, or any violation of criminal law. The sub-Grantee will inform the Commission about the corrective action taken or contemplated by the sub-Grantee, and any assistance needed to resolve the situation.

M. Program Evaluation

1. Cooperation. The sub-Grantee must cooperate fully with the Commission, the Corporation, and/or its evaluators in all monitoring and evaluation efforts and/or activities.

2. Data Collection. The sub-Grantee must collect on forms provided by the Commission and submit certain participant data on, including:
 - a. The total number of participants in the Program;
 - b. The number of participants by:
 - i. Race
 - ii. Ethnicity
 - iii. Sex
 - iv. Age
 - v. Economic background
 - vi. Educational level
 - vii. Disability classification
 - viii. Geographic region
3. Internal. The sub-Grantee must track progress toward achievement of their Program objectives. The sub-Grantee must also monitor the quality of service activities, the satisfaction of both service recipients and participants and management effectiveness. Internal evaluation and monitoring should be a continuous process, allowing for frequent feedback and the quick correction of weaknesses.
4. Independent. The sub-Grantee may obtain an independent evaluation if provided for in the approved budget.

N. Project Income.

1. General. Income earned, as a direct result of the Program's activities during the award period will be retained by the sub-Grantee and used to finance the non-Corporation share of the Program.
2. Fees for Service. When using assistance under this Grant, the sub-Grantee may not enter into a contract for or accept fees for service performed by participants when:
 - a. The service benefits a for-profit entity;
 - b. The service falls within the other Prohibited Program activities set forth in the Provisions and Section P of this Handbook; or
 - c. The service violates the non-displacement Provisions of the Act set forth in the Provisions.

O. Reporting Requirements.

1. Progress Reports. Sub-Grantees must submit timely Progress Reports in accordance with the Corporation guidelines according to the following schedule:

a. <u>Period Covering</u>	<u>Report Due</u>
July 1 – December 31	January 15 (by 5:00 P.M.)
January 1 – June 30	July 15 (by 5:00 P.M.)
b. If the due date of the report should occur on a Saturday or on a Sunday, then the report shall be due to the Commission no later than 5:00 P.M. on the preceding Friday.	

2. Financial Status Reports. Sub-Grantees must submit the Standard Form 269, Financial Status Report (FSR), to report the status of all funds. Sub-Grantees must submit timely cumulative Financial Status Reports in accordance with Corporation guidelines according to the following schedule:
 - a.

<u>Period Covering</u>	<u>Report Due</u>
July 1 – December 31	January 15 (by 5:00 P.M.)
January 1 – June 30	July 15 (by 5:00 P.M.)
 - b. If the due date of the report should occur on a Saturday or on a Sunday, then the report shall be due to the Commission no later than 5:00 P.M. on the preceding Friday.
3. Grant Closeout.
 - a. The sub-Grantee must submit to the Commission a Grant Closeout Package 30 business days after the completion of the Program and/or Project. The Grant Closeout must contain support documentation.
 - b. If the due date of the report should occur on a Saturday or on a Sunday, then the report shall be due to the Commission no later than 5:00 P.M. on the preceding Friday.
4. Submission of Reports. The Commission shall not accept reports submitted by facsimile and/or electronic mail. The sub-Grantee must submit reports to the Commission through either the U.S. Postal Service or a private carrier. Reports must be submitted to:

Indiana Commission on Community Service and Volunteerism
 ATTN: Learn and Serve America
 302 West Washington Street, Room E220
 Indianapolis, Indiana 46204

P. Prohibited Program/Project Activities.

1. Prohibited Activities. The National and Community Service Trust Act of 1990, as amended, forbids the use of Corporation funds may not be used for the following activities:
 - a. Religious instruction
 - b. Conduct worship services
 - c. Engage in any form of proselytization
 - d. To assist, promote, or deter union organizing
 - e. To finance, directly or indirectly, any activity designed to influence the outcome of an election to any public office
 - f. To impair existing contracts for services or collective bargaining agreements.
2. Responsibility of Sub-Grantees and Third-Party Recipients. The sub-Grantee and/or a sub-Grantee that redistributes Corporation funds to third parties shall ensure the proper use of funds under this section.
3. Match. The sub-Grantee's cash and/or in-kind match are subject to prohibited activities listed in Section 4.P.1.

- Q. Retention of Records.** The sub-Grantee must retain and make available all financial records, supporting documentation, statistical records, evaluation data, participant information and personnel records for 3 years from the date of submission of the final Financial Status Report (SF 269 A). If an audit is started prior to the expiration of the 3-year period, the records must be retained until the audit findings involving the records have been resolved and final action taken.
- R. Supplementation.** Grant funds may not be used to replace State or Local public funds that had been used to support programs and/or projects of the type eligible to receive Corporation grant funds. For any given program, this condition will be satisfied if the aggregate non-Federal public expenditure for that program and/or project in the fiscal year that support is to be provided is not less than the previous fiscal year.
- S. Training and Technical Assistance.** The sub-Grantee's program and/or fiscal staff may be required, from time-to-time, to attend training and technical assistance seminars hosted by the Commission. Failure to attend may jeopardize future grant applications submitted by the sub-Grantee to the Commission.

5. SUB-GRANTEE FISCAL RESPONSIBILITIES.

A. Administrative Costs.

1. **Definitions.** "Administrative costs" means general or centralized expenses of overall administration of an organization that receives Corporation funds and does not include particular program or project costs. For organizations that have an established indirect cost rate for federal awards, administrative costs means those costs that are included in the organization's indirect cost rate. Such costs are generally identified with the organization's overall operation and are further described in OMB Circulars A-21, A-87 and A-122. For organizations that do not have an established indirect cost rate for federal awards, administrative costs include:
 - a. Costs for financial, accounting, auditing, contracting or general legal services except in unusual cases where they are specifically approved in writing by the Commission as program costs;
 - b. Costs for internal evaluation, including overall organizational management improvement costs (except for independent and internal evaluations of the Program or project evaluations that are specifically related to creative methods of quality improvement); and
 - c. Costs for general liability insurance that protects the sub-Grantee organization responsible for operating a Program or project, other than insurance costs solely attributable to the Program or project.
2. **Consistency of Treatment.** To be allowable under an award, costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the sub-Grantee's organization. Furthermore, the

costs must be accorded consistent treatment in both federally financed and other activities as well as between activities supported by different sources of federal funds.

3. Indirect Cost Rates.

- a. If the sub-Grantee has an approved indirect cost rate, such rate will constitute documentation of the sub-Grantee's administrative costs including the 5% maximum payable by the Corporation and the sub-Grantee match of administrative costs.
- b. If a sub-Grantee wants to claim more than 10% match in administrative costs it must have or obtain an approved indirect cost rate. Where appropriate, the Corporation will establish an indirect cost rate that may be used for this and other Federal awards.

4. Limitation. Administrative costs cannot exceed 5% of total Corporation funds actually expended under this Grant award. However, if approved on a case-by-case basis by the Commission, the sub-Grantee may charge, for administrative costs, a fixed 5% of the total of the Corporation funds expended. In order to charge this fixed 5%, the sub-Grantee's match for administrative costs may not exceed 10% of all direct cost expenditures. These rates may be used without supporting documentation and are in lieu of an indirect cost rate.

5. Non Allowable Costs. Administrative costs generally do not include the following allowable expenses directly related to a Program or Project (including their operations and objectives), such as:

- a. Costs for staff (including salary, benefits, training and travel) who recruit, train, place or supervise participants who develop materials used in such activities, if the purpose is for a specific Program or Project objective;
- b. Costs for independent evaluations and any internal evaluations of the Program or Project that are related specifically to creative methods of quality improvement;
- c. Costs, excluding those already covered in a sub-Grantee organization's indirect cost rate, attributable to staff that work in a direct Program or Project support, operational, or oversight capacity, including, but not limited to:
 - i. Support staff whose functions directly support Program or Project activities;
 - ii. Staff who coordinate and facilitate single or multi-site Program and Project activities; and
 - iii. Staff who review, disseminate and implement Corporation and/or Commission guidance and policies directly relating to a Program or Project.
- d. Space, facility and communication costs that primarily support Program or Project operations, excluding those costs that are already covered by a sub-Grantee organization's indirect cost rate; and
- e. Other allowable costs, excluding those costs that are already covered by a sub-Grantee organization's indirect cost rate, specifically approved by the Commission as directly attributable to a Program or Project.

6. **Salaries and Benefits.** Administrative costs may also include that portion of salaries and benefits of the Program's director and other administrative staff not attributable to the time spent in support of a specific Program or Project. The principles that pertain to the allocation and documentation of personnel costs are stated in the OMB circulars that are incorporated in Corporation regulations [45 C.F.R. 2541.220(b)].

B. Audits.

1. **Sub-Grantee Organizations.** A sub-Grantee organization that expends \$300,000 or more of total federal award in a fiscal year is required to obtain a single audit for that year conducted by an independent auditor in accordance with the Single Audit Act, as amended, 31 U.S.C. 7501, et seq., and OMB Circular A-133. (If the sub-Grantee expends federal awards under only one federal program, it may elect to have a program specific audit, if it is otherwise eligible.) A sub-Grantee that does not expend \$300,000 in federal awards is exempt from the single audit requirements of OMB Circular A-133 for that year. However, it must continue to conduct financial management reviews of its programs, and records must be available for review and audit.
2. **Third Party Organizations.** A sub-Grantee organization that serves as a pass-through entity for Federal grant funds is required in accordance with paragraph 400(d) of OMB Circular A-133 to do the following with regard to a Third Party organization(s)/subrecipient(s):
 - a. Identify the Federal award and funding source;
 - b. Advise the Third Party organization(s)/subrecipient(s) of all requirements imposed on them;
 - c. Monitor the activities and compliance of the Third Party organization(s)/subrecipient(s);
 - d. Ensure the Third Party organization(s)/subrecipient(s) have A-133 audits when required;
 - e. Issue decisions and ensure follow-up on audit findings in a timely way;
 - f. Where necessary, adjust its own records and financial statements based on audits;
 - g. Require the Third Party organization(s)/subrecipient(s) to permit access by the sub-Grantee and auditors to records and financial statements as necessary for the sub-Grantee to comply with A-133.

- C. Consultant Services.** Payments to individuals for consultant services under this Grant will not exceed \$443.00 per day (exclusive of any indirect expenses, travel, supplies and so on.)

- D. Equipment and Supplies.** Equipment and supplies will be handled in accordance with 45 C.F.R. 2541 – Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government or with 45 C.F.R. 2543 – Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-profit Organizations.

E. General. The sub-Grantee is responsible for the fiscal management of the Grant.

1. Financial Management Systems. The sub-Grantee must maintain financial management systems that include:
 - a. Standard accounting practices;
 - b. Sufficient internal controls;
 - c. A clear audit trail;
 - d. Written cost allocation procedures (as necessary).
2. Identifiable Expenditures. Financial management systems must be capable of distinguishing expenditures attributable to this Grant from expenditures not attributable to this Grant. This system must be able to identify costs by programmatic year and by budget category and to differentiate between direct and indirect costs or administrative costs.
3. Other Responsibilities. The sub-Grantee is encouraged to refer to OMB Circulars A-102 (for State and Local Governments) and A-110 (for Institutions of Higher Education and Non-Profit Organizations) for further details about financial management responsibilities.

F. Matching Requirements.

1. Cash or In-Kind Match for Program Operating Costs. Contributions, including cash and in-kind from other sources, will be accepted as part of the sub-Grantee's matching share for Program Operating Costs when such contributions meet all of the following criteria:
 - a. They are verifiable from sub-Grantee records;
 - b. They are not included as contributions for any other federally-assisted Program;
 - c. They are necessary and reasonable for the proper and efficient accomplishment of Program objectives; and
 - d. They are allowable under applicable cost principles.
2. Cost Share. As a general rule, the Commission will treat cash or in-kind matching contributions that exceed the required minimum as cost-share. The Commission and the Corporation encourage private sector support over-and-above the matching fund requirement. All match contributions, including cost-share, should be reflected in the budget.
3. Exception for Volunteer Community Service. Because the purpose of this Grant is to enable and stimulate volunteer community service, the sub-Grantee may not include the value of direct community service performed by volunteers. However, the sub-Grantee may include the value of volunteer services contributed to the organization for organizational functions such as accounting, audit, training of staff and Programs.
4. Matching Obligation. The sub-Grantee must provide and account for the matching funds as agreed upon in the approved application and budget. All programs are encouraged to raise some funds from the private sector, i.e. non-federal funds.

5. **Valuation.** The value of sub-Grantee and contributions by other sources of services and property will be determined in accordance with applicable cost principles set forth in OMB circulars A-21, A-87 and A-122, and the approved budget. The current value for services is \$13.00/per hour.

G. Recognition/Celebration. A program shall not expend more than 5% of the total grant award on recognitions and/or celebrations.

H. Source Documentation. The sub-Grantee must maintain adequate supporting documents for its expenditures (federal and non-federal) and in-kind contributions made under this Grant. Costs must be shown in books or records [e.g., a disbursement ledger or journal], and must be supported by a source document, such as a:

- | | |
|------------------|---------------------|
| ▪ Receipt | ▪ Bill |
| ▪ Travel voucher | ▪ In-kind voucher |
| ▪ Invoice | ▪ Similar documents |

I. Time and Attendance Records.

1. **Salaries and Wages for this Grant.** Salaries and wages charged directly to this Grant or charged to matching funds must be supported by signed time and attendance records for each individual employee regardless of position, and by documented payrolls approved by a responsible official of the sub-Grantee.
2. **Salaries and Wages Divided Between Funding Sources.** Salaries and wages chargeable between this Grant and other programs or functions of the sub-Grantee organization must be supported by signed time and attendance records for each individual regardless of position appropriately distributing the individual's time to the different programs or functions.
3. **Exceptions.**
 - a. **Educational Institutions.** If an educational institution is in compliance with Section 8.b of OMB Circular A-21 for acceptable methods of documenting the distribution of charges for personal services, then the institutions are not required to support charges for salaries and wages with signed time and attendance records for professorial and professional staff.
 - b. **State and Local Governments.** If a state and/or local government units are in compliance with the standards of Section 11.h of OMB Circular A-87 for the support and documentation of salaries and wages, then the units are not required to support charges for salaries and wages with signed time and attendance records.

6. Additional Information

A. Grant Period. For the purpose of this Grant, a project period is the complete length of time the sub-Grantee is proposed to be funded to complete approved activities under the Grant. A project period may contain one or more budget periods. A budget

period is a specific interval of time for which Federal funds are being provided to fund the Commission's approved activities and budget.

B. Ownership and Sharing of Grant Products.

1. Ownership. Unless otherwise specified the sub-Grantee owns and may copyright any work that is subject to copyright, including software designs, training manuals, curricula, videotapes and other products produced under the Grant. However, the sub-Grantee may not sell any work that includes a Learn and Serve America: School- and Community-Based Programs logo and/or the Commission's logo and information without prior Corporation and/or Commission written approval.
2. Corporation Use. The Corporation retains royalty-free, non-exclusive, and irrevocable licenses to obtain, use, reproduce, publish, or disseminate products, including data, produced under the Grant and to authorize others to do so. The Corporation may distribute such products through a designated clearinghouse.
3. Sharing Grant Products. To the extent practical, the sub-Grantee agrees to make products produced under the sub-Grant available at the cost of reproduction to others in the field.

C. Payments Under the Grant.

1. Reimbursement. It is the policy of the Commission and the Indiana Department of Workforce Development (DWD), the Commission's fiscal agent, to make all payments to the sub-Grantee on a reimbursement basis. At the conclusion of the sub-Grantee's Program/Project and/or the Grant period, payments will be made after the sub-Grantee has submitted the Grant Closeout Package, a Claim Voucher, and all necessary programmatic and fiscal support documentation.
2. Endowments. The sub-Grantee may not deposit Grant funds or required matching funds into an endowment or other long-term savings.

D. Publications.

1. Acknowledgement of Support. Publications created by participants may include a Learn and Serve logo if they are consistent with the purposes of the Grant. The sub-Grantee is responsible for assuring that the following acknowledgement and disclaimer appears in any external report or publication of material based upon work supported by this Grant.

"This material is based upon work supported by the Corporation for National and Community Service under Learn and Serve America Grant No. _____ and the Indiana Commission on Community Service and Volunteerism.
Opinions or points of view expressed in this document are those of the authors and do not necessarily reflect the official position of the Corporation, the ICCSV, or the Learn and Serve America Program.

2. Materials Provided to Corporation/Commission. The sub-Grantee is responsible for assuring that a copy of any such material is sent to the Corporation's Office of

Public Affairs, the Program Office, the National Service-Learning Clearinghouse, and the Commission.

E. Suspension or Termination of Grant.

1. Suspension of the Grant. In emergency situations, the Commission and/or the Corporation may suspend a Grant for not more than 30 calendar days. Examples of such situations may include, but are not limited to:
 - a. Serious risk of person and/or property;
 - b. Violations of Federal, State or local criminal statutes; and
 - c. Material violation(s) of the Grant or contract that sufficiently serious that they outweigh the general policy in favor of advance notice and opportunity to show cause.
2. Termination of the Grant. Pursuant to 45 C.F.R. 2540.400, the Corporation and/or the Commission may terminate payments under the Grant, revoke or recover Grant funds for failure to comply with applicable provisions of this Grant. However, the Corporation and/or the Commission will provide the sub-Grantee reasonable notice and opportunity for a full and fair hearing, subject to the following conditions:
 - a. Notice. The Corporation and/or the Commission will notify the sub-Grantee by letter or telegram that it intends to terminate payments, revoke positions or recover cause why such assistance should not be terminated, revoked or recovered. In this notice, the grounds and the effective date for the proposed termination or revocation will be described. The sub-Grantee will be given at least 7 calendar days to submit written material in opposition to the proposed action.
 - b. Right to a Hearing. The sub-Grantee may request a hearing on a proposed termination, revocation or recovery. Upon 5 days notice to the sub-Grantee, the Corporation and/or the Commission may authorize the conduct of a hearing or other meetings at a location convenient to the sub-Grantee to consider the proposed action. A transcript or recording must be made of a hearing.

CERTIFICATION

(Please detach and return to the Commission)

I certify that I have read and that I understand the General Grant Provisions and the Special Grant Provisions of the Learn and Serve America School-Based and Community-Based Programs issued by the Corporation for National and Community Service. In addition, I certify that I have read and that I understand the Federal and State Policies and Guidelines for Programs Administering a Learn and Serve America Grant issued by the Indiana Commission on Community Service and Volunteerism. I understand that any questions or inquiries regarding the provisions and policies set forth in this document should be directed to a member of the Commission staff.

Signed:

Signature

Date

Printed Name

Title